

Listing of Claims

The following listing of claims replaces all prior versions and listings of claims in the application.

1. (Original): A polarizing plate comprising a polarizer and a protective film provided on at least one surface thereof with an adhesive layer,

wherein the protective film comprises (A) a thermoplastic resin having a substituted and/or non-substituted imide group in a side chain and (B) a thermoplastic resin having a substituted and/or non-substituted phenyl group, and nitrile group in a side chain,

and the adhesive layer comprises a polyurethane adhesive containing a urethane polyol and an isocyanate crosslinking agent.

2. (Original): The polarizing plate according to claim 1, wherein the urethane polyol is a polyether urethane polyol.

3. (Currently amended): The polarizing plate according to claim 1 [[or 2]], wherein at least one adhesion imparting treatment selected from the group consisting of a dry treatment, a chemical treatment and coating treatment is applied to a surface of the protective film which adheres to the polarizer.

4. (Currently amended): The polarizing plate according to ~~any one of claims 1 to 3~~ claim 1, wherein if in the protective film, a direction along which an in-plane refractive index is maximized is X axis, a direction perpendicular to X axis is Y axis, a thickness direction of the film is Z axis; refractive indexes in the respective axis directions are n_x , n_y and n_z ; and a thickness of the transparent film is d (nm) by definition, the transparent film satisfies the following relations: in-plane retardation $R_e = (n_x - n_y) \times d \leq 20$ nm and

thickness direction retardation $R_{th} = \{(n_x + n_y)/2 - n_z\} \times d \leq 30 \text{ nm}$.

5. (Currently amended): The polarizing plate according to ~~any one of claims 1 to 4~~ claim 1, wherein the protective film is a biaxially stretched film.

6. (Currently amended): The polarizing plate according to ~~any one of claims 1 to 5~~ claim 1, wherein after a sample of the polarizing plate cut in square having a size of 30 mm × 30 mm is immersed in warm water at 60°C for 16 hr, a peeling-off percent of the protective film from the polarizer is 1% or less relative to a length of a side of the square polarizing plate.

7. (Currently amended): A polarizing plate adhesive used in formation of an adhesive layer between the polarizer and the protective film in the polarizing plate according to ~~any one of claims 1 to 6~~ claim 1 comprising a polyurethane adhesive containing a urethane polyol and an isocyanate crosslinking agent.

8. (Currently amended): An optical film comprising at least one polarizing plate according to ~~any one of claims 1 to 6~~ claim 1.

9. (Currently amended): An image viewing display comprising the polarizing plate according to ~~any one of claims 1 to 6~~ claim 1 ~~or the optical film according to claim 8.~~

10. (New): An image viewing display comprising the optical film according to claim 8.